



STATE OF WASHINGTON  
GAMBLING COMMISSION

P.O. Box 42400 • Olympia, Washington 98504-2400 • (360) 486-3440 • TDD (360) 486-3637 • FAX (360) 486-3631

Punch Board / Pull-Tab Licensee:

WAC 230-08-010 requires you to record your punch board and pull-tab activity for each month in a standard format prescribed by the Commission. Both charitable / nonprofit and commercial stimulant licensees are required to use this format. The record for each type of activity and each type of prize (i.e. machine pull-tabs, fishbowl pull-tabs, punch boards with merchandise prizes, etc.) shall be kept separately, covering all transactions occurring during a calendar month. Charitable / nonprofit organizations must complete the record no later than thirty (30) days following the end of each month. Commercial stimulant businesses must complete the record within fifteen (15) days of the end of each month and be available for audit or inspection the next day. This monthly record must be retained for three (3) years from the end of the fiscal year.

We have attached examples and blank copies of each record format you must use. **The blank copies are provided for your use to reproduce additional forms, as they are needed.** You should check your packet to ensure a blank copy of each form is included. The longer form (8.5 x 14) can be used with cash and / or merchandise prize games. The other form (8.5 x 11) is for use with cash only prize games.

WAC 230-08-010(8) allows monthly records to be stored in computer databases if:

- (a) Computer data base records are not the primary storage medium and all original input control documents supporting data maintained in computer data bases are retained by the licensee;
- (b) A "hard copy" report organizing the data maintained in the computer data base is generated for each month. This report must be completed and available for review no later than thirty (30) days following the end of the month.
- (c) An up-to-date "hard copy" report is provided within three (3) days upon request of Commission agents, law enforcement personnel, or local tax authorities;
- (d) Reports generated from the computer data base provides all data required by subsection (9) of this section; and
- (e) Reports generated from the computer data base organizes the required data in an order that approximates the standard format and does not impede audit;

WAC 230-30-070(6) requires you to keep a record of any cash prize of over twenty dollars (\$20.00) or merchandise prize with a retail value of more than twenty dollars (\$20.00). The information required must be recorded immediately. All winning pull tabs or punchboard punches must be retained and shall be made available to the Commission upon request with the rest of the un-played chances and game flare for that game. In addition to all other records, copies of purchase invoices for all boards or series in play or merchandise prizes used for the games must be kept on the premises. See WAC 230-30-050(5).

WAC 230-30-072(3) requires commercial stimulant licensees to retain pulled games for a least two months following the last day of the month in which it was pulled. In addition, a record of all winning punches and pull-tabs with a value of over \$20 must be retained an additional thirty (30) days beyond the two month retention time. Charitable / nonprofit licensees are required to retain pulled games for four (4) months following the last day of the month in which the device was removed from play.

New licensees should contact their local county or city treasurer regarding taxation of authorized gambling activities within your area, as specified in RCW 9.46.110. Most require some type of registration prior to commencement of your gambling activity(ies).

If you have any questions or need assistance, please call the Gambling Commission Regional Office in your area:

Lynnwood: (425) 776-6751, Ext. 221  
Spokane: (509) 456-3167, Ext. 228  
Tacoma: (253) 471-5312, Ext. 221

Lacey Headquarters Office:  
(360) 486-3440 or (800) 345-2529

Attachments



## **PUNCH BOARD / PULL-TAB MONTHLY RECORDS**

### **EXAMPLE OPERATOR'S TAVERN**

The three attached examples demonstrate how to use the Commission I.D. Stamps and record entry labels, the distributor's invoice as an inventory record, and how to prepare the prescribed monthly income summary. They are intended to familiarize you with the overall punch board and pull-tab accounting system.

**Background Information on the Sample Licensee:** The Operator's Tavern is a small business with a class "B" punch board / pull-tab license (gross gambling receipts up to \$100,000 per year). They operate pull-tabs from two fishbowls behind the bar and average five (5) combination cash and merchandise prize punch boards in play at any one time. The operator usually purchases punch boards and pull-tabs every two weeks or so from two distributors and maintains an inventory of 15 to 20 unplayed devices.

#### **Example 1. – Recording a Pull-Tab Series:**

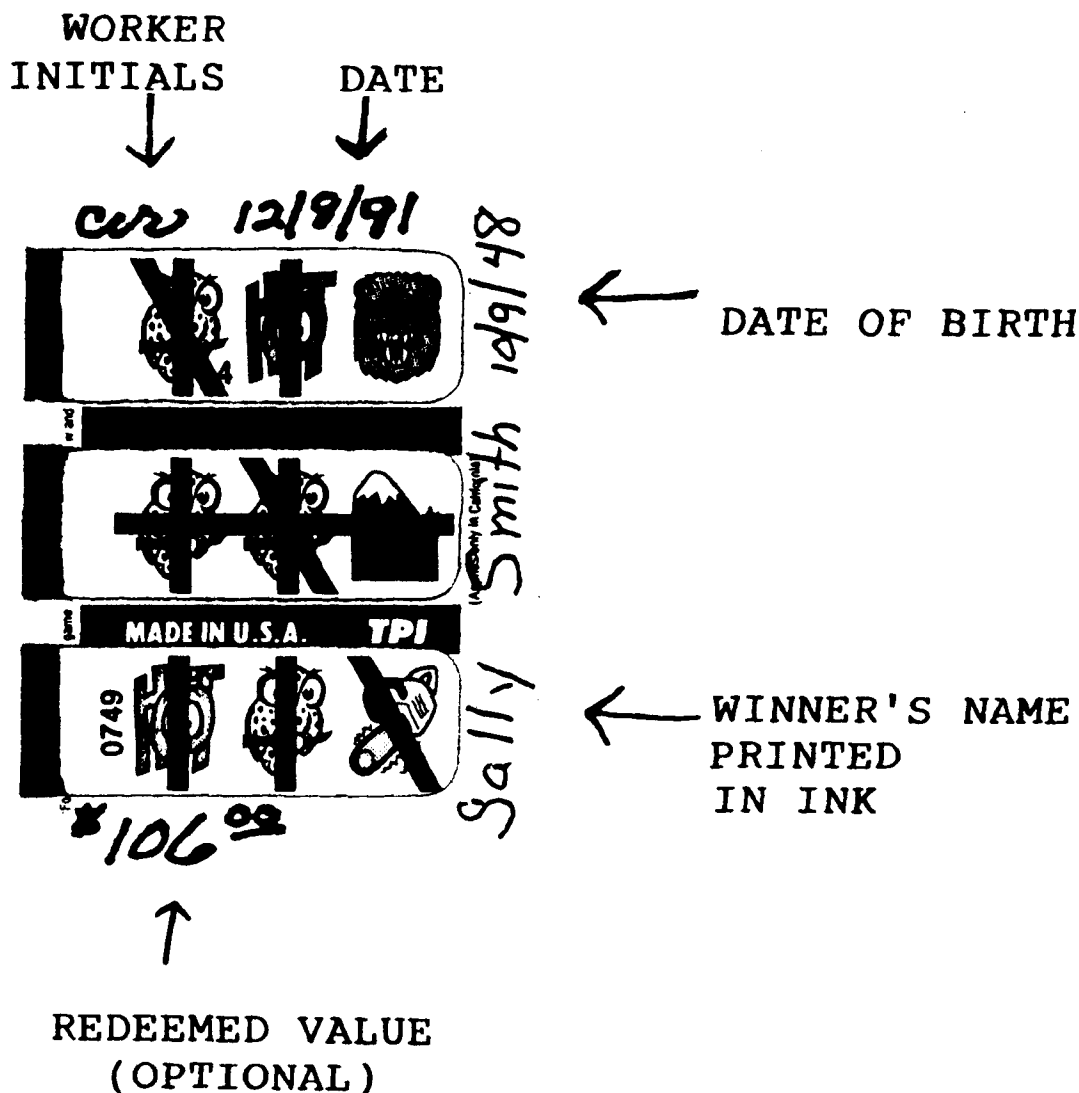
In this example, the operator is using the distributor's sales invoice to control inventory. A sample series is traced from the date the game was put in play as noted on the sales invoice (**See (1) on Attachment 4B**) to the date removed from play and recorded in the "Monthly Income Summary" (**See Attachment 2**). Note that the distributor must list on the invoice the I.D. stamp numbers for each game and enter each on a separate line. In this example, the operator is required to use one Records Entry Label (REL) on the invoice, noting when the series was placed into play, and another REL on the monthly income summary when it was removed from play. The RELs are located on the reverse side of the flare and can be peeled off for use on the invoice and monthly income summary. If the REL is missing or cannot be removed from the flare, handwrite the number on the appropriate documents. This particular invoice also involves the sale of a large quantity of punch boards / pull-tabs and the distributor is using the back of the invoice to record I.D. numbers. Operators should always refer to the back of invoices when numbers are not on the front.

#### **Example 2. – A Pull-Tab Series Purchased and Returned to the Distributor for Exchange or Credit:**

The item marked (2) shows the documentation required by both the distributor and the operator for the return of two pull-tab series. This example demonstrates the distributor recording a return on a normal sales invoice rather than a separate credit memo. The pull-tab series were originally purchased on 1/2/XX and recorded on invoice number 12728 (**See (2) on Attachment 3**) and returned on 1/16/XX on invoice number 12917 (**See (2) on Attachment 4A**). The distributor records the return as a credit toward the purchases being made on invoice number 12917. The distributor records the original sales invoice number and date of purchase on the new invoice. The operator records the return on the original invoice (number 12728), by entering the return invoice information in the "I.D. LABEL / NUMBER" column and the date returned in the "DATE IN PLAY" column. This completes the records trail for these devices and removes the requirement for further accounting for the devices by the operator.

### Example 3. – Record of the Win

When any person wins a cash prize of over twenty dollars or wins a merchandise prize with a retail value of more than twenty dollars from the play of any punch board or pull-tab series, the licensee or licensee's representative shall make a record of the win. The winners shall be required to print their name and date of birth, in ink, upon the side of the winning punch or tab opposite the winning symbol(s). The licensee or their representative shall then verify the winner's identity and record the date and initial the winning punch or tab. If the pull-tab or punch is constructed or printed in such a manner as to preclude recording the information required in a legible manner, the licensee may record the required information on a sheet of paper not less than three inches by five inches and staple it to the winning tab or punch. An example record of the win is shown below.



Licensee Name: OPERATOR'S TAVERN

WASHINGTON STATE GAMBLING COMMISSION  
 Punch Board / Pull-Tab Monthly Income Summary

Month: JANUARY Year: 19XX

Washington State I.D. Stamp Number / Label		Name of Game	DATE		COMPUTATION OF GROSS GAMBLING RECEIPTS					PRIZES PAID		CASH RECONCILIATION				
			In Play	Out	(1) Size of Game	(2) Number of Unplayed Chances	(3) Number of Chances Played	(4) Cost Per Play	(5) Gross Gambling Receipts	(6) Cash Prizes	(7) Net Gambling Receipts	(8) Cost of Merch.	(9) Expected Cash Count	(10) Actual Cash Count	(11) Cash Over or (Short)	
A000129		Surprise 1869	1-13		3000	650	2350	25¢	\$ 587 50	\$ 300 00	\$ 287 50	\$ 300 00	\$ 587 50	\$ 582 75	(\$ 4 25)	
A000172		Fishing Poles 1925	1-8		2500	—	2500	10¢	250 00	25 00	100 00	125 00	225 00	225 00	0	
A000199		Chain Saws 41682	1-17		4000	387	3613	50¢	1806 50	1200 00	606 50	1200 00	1806 50	1806 50	0	
10133926		Tenke Toys 4325	1-26		5000	1162	3838	25¢	959 50	438 62	520 88	438 62	959 50	950 00	(9 50)	
			1-30													

NOTE: When dealing with merchandise prizes only, the Gross Receipts (5) and Actual Cash (10) will be the same, + or - any overages or shortages.

Remember, you only award merchandise while the series was out for public play. You did not award any of the Gross Receipts back as prizes.

If operating a combination merchandise / money series, your Actual Cash (10) will be the Gross Receipts (5) minus Cash Prize (6) awarded. Net Receipts (7) are Gross Receipts (5) minus both Cash and Merchandise Prizes (6) awarded.

NOTE: Instructions are on the back of this form. If you have questions, contact your local Special Agent.

ATTACHMENT 1



# **AJAX DISTRIBUTING, INC.**

123 MAIN STREET  
 ANYPLACE, WA 99999  
 PHONE: 456-7890








NO.: 12728

CUSTOMER NAME: Operator's Tavern PHONE: 123, 689.3210

STREET ADDRESS: 321 First Street

CITY: Anyplace STATE: WA ZIP: 99999

SALESMAN: <u>Jerry</u>	DISCOUNT TERMS: <u>Case Lot 5%</u>	PAYMENT BY: <u>CASH</u> CHECK	DATE ORDERED: <u>1/2/XX</u>	DATE DELIVERED: <u>1/2/XX</u>
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DATE IN / RETURNED	WSGC I.D. STAMP # WSGC I.D. STAMP LABEL	NAME OF GAME	PB PT	FORM # SIZE	UNIT PRICE	TOTAL SALES
1/9/XX	10133877  10133877	(1) Case Bingo	6	431 2640	25 -	150 -
1/14/XX	10133878  10133878					
2/4/XX	10133879  10133879					
2/16/XX	10133880  10133880					
(2) 1/16/XX	10133881 (TO BE ENTERED BY THE OPERATOR)	Returned see Invoice # 12917 Dated 1/16/XX (Attachment 4A)				
1/16/XX	10133882 (TO BE ENTERED BY THE OPERATOR)					
1/2/XX	10133921  10133921	Kutor Kolors	5	400 hole	1.95	9.75
1/12/XX	10133922  10133922					
1/20/XX	10133923  10133923					
	10133924 (TO BE ENTERED BY THE OPERATOR)					
	10133925 (TO BE ENTERED BY THE OPERATOR)					
	(TO BE ENTERED BY THE OPERATOR)					

RECEIVED BY:  
Mary Operator

NOTES:

SUB-TOTAL 159.75

DISCOUNT AMT. (7.99)

SALES TAX 12.14

TOTAL SALE 163.90

NO.: CHECK # N/A

ATTACHMENT 3

# **AJAX DISTRIBUTING, INC.**

123 MAIN STREET  
 ANYPLACE, WA 99999  
 PHONE: 456-7890







NO: 12917

CUSTOMER NAME: Operator's Tavern PHONE: 123, 689-3210

STREET ADDRESS: 321 First Street

CITY: Anyplace STATE: WA ZIP: 99999

SALESMAN: Jerry DISCOUNT TERMS: Cash Lot 7 1/2% PAYMENT BY: CASH ☒ CHECK DATE ORDERED: 1/16/XX DATE DELIVERED: 1/16/XX

DATE IN / RETURNED	WSGC I.D. STAMP # WSGC I.D. STAMP LABEL	NAME OF GAME	PB PT	FORM # SIZE	UNIT PRICE	TOTAL SALES
2/2/XX	9471610 NO LABEL (TO BE ENTERED BY THE OPERATOR)	Black Gold	3	2400	22 -	660 -
2/6/XX	9471611 NO LABEL (TO BE ENTERED BY THE OPERATOR)	↓				
	9471612 NO LABEL (TO BE ENTERED BY THE OPERATOR)	↓				
2/2/XX	10133883  10133883	Red Hots	6	2400	25 -	150 -
2/7/XX	10133884  10133884	↓				
2/12/XX	10133885  10133885	↓				
2/18/XX	10133886  10133886	↓				
2/21/XX	10133887  10133887	↓				
2/28/XX	10133888  10133888	↓				
(2) Returned (see Invoice #12728 1/2/XX)	10133881 - 882 (TO BE ENTERED BY THE OPERATOR)	Bingo	2		25 -	(50 -)
*I.D. NUMBERS LISTED ON BACK	10133872 - 875* (TO BE ENTERED BY THE OPERATOR)	Super X	4	2400	25 -	100 -
	10133899 - 906* (TO BE ENTERED BY THE OPERATOR)	Bingo	8	2400	26 -	208

RECEIVED BY: Mary Operator

NOTES:  
Discount - More than 3 cases - 7 1/2%







SUB-TOTAL 474 -  
DISCOUNT AMT. (35 55)  
SALES TAX 35 08  
TOTAL SALE 473 53

NO.:                      CHECK # 4721

ATTACHMENT 4A

# REVERSE SIDE OF INVOICE # 12917

(1)

COMMISSION I.D. LABEL / NUMBER (To Be Entered by the Operator)		DATE IN PLAY	WA STAMP #	COMMISSION I.D. LABEL / NUMBER (To Be Entered by the Operator)		DATE IN PLAY	WA STAMP #
1.	 10133872	1/18/XX	10133 872	26.			
2.	 10133873	2/8/XX	873	27.			
3.			874	28.			
4.			875	29.			
5.	 10133899	2/4/XX	10133 899	30.			
6.	 10133900	2/9/XX	900	31.			
7.	 10133901	2/16/XX	901	32.			
8.	 10133902	2/25/XX	902	33.			
9.			903	34.			
10.			904	35.			
11.			905	36.			
12.			906	37.			
13.				38.			
14.				39.			
15.				40.			
16.				41.			
17.				42.			
18.				43.			
19.				44.			
20.				45.			
21.				46.			
22.				47.			
23.				48.			
24.				49.			
25.				50.			

ATTACHMENT 4B



## Page \_\_\_\_\_ of \_\_\_\_\_

TYPE OF DEVICE:

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**Year:**

[illegible]

**NOTE:** Instructions are on the back of this form. If you have questions, contact your local Special Agent.

## PUNCH BOARD / PULL-TAB MONTHLY INCOME SUMMARY INSTRUCTIONS

**NOTE:** You must use a separate *"Monthly Income Summary"* sheet for each type of activity and each type of prize; i.e. machine pull-tabs, fishbowl pull-tabs, punch boards with merchandise prizes, and punch boards with cash prizes, etc.

The numbered instructions below correspond to the numbers above or adjacent to the items printed on the face on this form. If you require assistance or have questions, please contact the Special Agent assigned to your area or Financial Reporting Services at (360) 438-7654.

- (1) **SIZE OF GAME:** The total number of punches or pull-tabs available from the board or series prior to being placed in play. You should find this amount recorded on the flare for pull-tabs or on the back of punch boards.
- (2) **NUMBER NOT SOLD:** The total number of punches or pull-tabs that remain unplayed when the device is removed from play. **NOTE:** This amount can only be determined by actual count.
- (3) **NUMBER PLAYED:** The *"Size of Game"* less *"Number Not Sold"*. For Gambling Commission accounting purposes, *"Number Played"* means all chances that are removed or missing from the series or board. These chances are assumed to be played whether they were sold, lost, stolen, or otherwise unaccounted for.
- (4) **COST PER PLAY:** The price to play a single chance from the board or series. **NOTE:** The price must be posted on the flare and cannot be changed once the device is placed out for play.
- (5) **GROSS GAMBLING RECEIPTS:** The number of chances (tabs or punches), recorded in the *"Number Played"* column, multiplied by the amount in the *"Cost Per Play"* column (see WAC 230-02-110 for definition of gross gambling receipts).
- (6) **CASH PRIZES:** The value of all cash prizes. If you are awarding merchandise prizes, use the appropriate form. **This form is for cash only prizes.** **NOTE:** All winning punches or tabs must be retained by the operator for at least four months following the last day the device was out for play.
- (7) **NET GAMBLING RECEIPTS:** *"Gross Gambling Receipts"* less *"Cash Prizes"*.
- (8) **ACTUAL CASH COUNT:** The actual cash on hand, per count, when each individual board or set is removed from play. This amount should reasonably agree with *"Net Gambling Receipts"*.
- (9) **CASH OVER OR (SHORT):** The difference between *"Net Gambling Receipts"* and *"Actual Cash Count"*. This difference could be due to miscounts, stolen or lost punches or tabs, or inadvertent mixing of cash between different boards or sets. Substantial amounts (either over or short) recorded in this column are an indication of problems with dispensing machines, manufacturer errors, and / or accounting controls and should be investigated. **NOTE:** This amount has no effect on *"Gross Gambling Receipts"* and must not be used to adjust gross receipts. It is an expense of operating the activity and must be reported on your quarterly activity report.
- (10) **TOTALS:** Each column with a total must be summed and these totals should then be combined with the totals from other pages of monthly summaries for similar activities during a month. The various monthly totals must be combined quarterly and the total amounts for the quarter entered on the appropriated lines of your quarterly activity report.

TYPE OF DEVICE:		TYPE OF PRIZE:		DISPENSER:	
Punch Boards		Cash		Machine	
Pull-Tabs		Merch.		Fish Bowl	
		Mixed		Spindle	

Page \_\_\_\_\_ of \_\_\_\_\_

Year:

[illegible]

**NOTE:** Instructions are on the back of this form. If you have questions, contact your local Special Agent.

## PUNCH BOARD / PULL-TAB MONTHLY INCOME SUMMARY INSTRUCTIONS

**NOTE:** You must use a separate "*Monthly Income Summary*" sheet for each type of activity and each type of prize: i.e. machine pull-tabs, fishbowl pull-tabs, punch boards with merchandise prizes, and punch boards with cash prizes, etc.

The numbered instructions below correspond to the numbers above or adjacent to the items printed on the face on this form. If you require assistance or have questions, please contact the Special Agent assigned to your area or Financial Reporting Services at (360) 438-7654.

- (1) **SIZE OF GAME:** The total number of punches or pull-tabs available from the board or series prior to being placed in play. You should find this amount recorded on the flare for pull-tabs or on the back of the punch boards.
- (2) **NUMBER OF UNPLAYED CHANCES:** The total number of punches or pull-tabs that remain unplayed when the device is removed from play. **NOTE:** This amount can only be determined by actual count.
- (3) **NUMBER OF CHANCES PLAYED:** The "*Size of Game*" less "*Number of Unplayed Chances*". For Gambling Commission purposes, "*Number of Chances Played*" means all chances that are removed or missing from the series or board. These chances are assumed to be played whether they were sold, lost, stolen, or are otherwise unaccounted for.
- (4) **COST PER PLAY:** The price to play a single chance from the board or series. **NOTE:** The price must be posted on the flare and cannot be changed once the device is placed out for play.
- (5) **GROSS GAMBLING RECEIPTS:** The number of chances (tabs or punches), recorded in the "*Number of Chances Played*" column, multiplied by the amount in the "*Cost Per Play*" column (see WAC 230-02-110 for definition of gross gambling receipts).
- (6) **PRIZES PAID:** The value of all cash prizes and the actual out-of-pocket cost to the operator of all merchandise awarded as prizes for a particular board or set. Any merchandise purchased for prizes that is not awarded as a prize for a game should not be included on this record or on the activity report submitted to the Commission. **NOTE:** Refer to WAC 230-30-072(2) for the required retention period for winning punches and pull-tabs.
- (7) **NET GAMBLING RECEIPTS:** "*Gross Gambling Receipts*" less all cash prizes and cost of merchandise prizes actually awarded.
- (8) **COST OF MERCHANDISE:** The actual cost to the operator of all merchandise awarded as prizes for a particular board or set and is the same amount of merchandise prizes entered in the "*Prizes Paid*" column. This column is used only to assist in the cash reconciliation portion of the records. To properly reconcile cash, "*Net Gambling Receipts*" needs to be increased by the cost of merchandise prizes.
- (9) **EXPECTED CASH COUNT:** The "*Net Gambling Receipts*" plus the actual cost of merchandise prizes awarded equals the amount of cash the operator should have under ideal conditions.
- (10) **ACTUAL CASH COUNT:** The actual cash on hand, per count, when each individual board or set is removed from play. When only cash prizes are awarded, this amount should reasonably agree with "*Net Gambling Receipts*".
- (11) **CASH OVER OR (SHORT):** The difference between "*Expected Cash Count*" and "*Actual Cash Count*". This difference could be due to miscounts, stolen or lost punches or tabs, or inadvertent mixing of cash between different boards or sets. Substantial amounts (either over or short) recorded in this column are an indication of problems with dispensing machines, manufacturer errors, and / or accounting controls and should be investigated. **NOTE:** This amount has no effect on "*Gross Gambling Receipts*" and must not be used to adjust gross receipts. It is an expense of operating the activity and must be reported on your quarterly activity report.
- (12) **TOTALS:** Each column containing amounts must be summed and these totals should then be combined with the totals from other pages of monthly summaries for similar activities during a month. The monthly totals must be combined quarterly and the total amounts entered on the appropriated lines of your quarterly activity report.